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March 20, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, Second Floor
Boston, MA 02110

Re: D.T.E. 06-26 -- Residence Late Payment Charge

Dear Ms. Cottrell:

Enclosed for filing in the above-captioned matter, please find Verizon Massachusetts' Responses to the Department's First Set of Information Requests.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Barbara Anne Sousa

Barbara Anne Sousa

Enclosures

cc: Carol Pieper, Hearing Officer
Michael Isenberg, Director - Telecommunications Division